**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION.**

NOTICE OF MOTION No. 1973 of 2004.
with
INCOME TAX APPEAL (L) No.821/2004.

The Commissioner of Income-tax ..Appellant.

Vs.

M/s Rolta India Ltd. .. Respondent.

Ms P.P. Bhosale, Advocate for the Appellant.
Mr Sameer G. Dalal for the Respondent.

**CORAM:DR.S. RADHAKRISHNAN**
**AND V.C. DAGA,JJ.**
**DATED:19TH JUNE, 2007.**

**P.C.:-**

1. Heard the learned counsel for the appellant and the learned counsel for the respondent.

2. Perused the notice of motion and the affidavit in support. The appellant is seeking condonation of 338 days delay. The affidavit in support of the notice of motion indicates that the file was sent to the Ministry of Law for drafting the memo of appeal on 31.7.2003 and the draft was received on 27.4.2004. The last date for filing the appeal was 7.8.2003. However, the appeal was

lodged after 2 and half months i.e. on 9.7.2004. There is absolutely no explanation for what reason the appeal was not drafted for nearly eight months and no explanation for 2 and half months delay in lodging the appeal. There is absolutely no explanation for the above delay. Hence the notice of motion stands dismissed.

3. In the result, in view of dismissal of notice of motion appeal papers be consigned to record.

**(V.C. DAGA,J.)** **(DR.S. RADHAKRISHNAN,J.)**